Colorado Family Planning Program Expenditure Revenue Report (ERR) Training

Presented by Webinar on: 12/15/2010 by Julie Becker

This presentation:

- Includes an overview of the Expenditure Revenue Report (ERR) as well as details about how to complete the ERR.
- Is designed for delegate agency staff who will be completing the ERR.

Goal of this presentation:

 Prepare delegate agency staff to complete the Expenditure Revenue Report (ERR).

Expenditure Revenue Report (ERR) an Overview

- Delegate agencies are required to submit two ERRs per year:
 - 1) period Jan. 1 June 30;
 - 2) period July 1 Dec. 31.
- The July 1 Dec 31, 2010 report is due to Jean Deguzman January 27, 2011.
- CDPHE uses the information on the ERRs to complete federal reports.

Changes to the ERR

- The ERR was simplified in July 2010, so agencies were no longer required to enter expense detail.
- The only changes for this period are:
 A. Reporting periods
 - B. Chlamydia reporting

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Tips for preparing the ERR

- Start by gathering
 - 1) family planning Cost Reimbursement Statements for July – Dec. 2010;
 - 2) financial reports for your agency's entire family planning program from July - Dec. 2010, from your accounting department.
- Nurses and other medical practitioners should request family planning financial reports from their agency's accounting department.

Accrual Verses Cash Accounting

- There are 2 distinct ways agencies can do their accounting (1) accrual or (2) cash.
- Accrual basis: expenses & revenue are recorded as soon as they are incurred (regardless of when the expense is paid or the funds received).
- Cash basis: expenses are recorded when they are paid; revenue is recorded when payment is received.

ERR and Accrual Basis

- Your ERR should be done via accrual accounting when ever possible.
- CDPHE consolidates this information into a federal report requiring accrual accounting.
- The ERR instructions will lead you to report on your CDPHE WH Funding using the accrual method.
- Depending on your agency's accounting procedures, it may be difficult to get the information in column B on an accrual basis.

Exceptions to Accrual ERR Requirements

- basis information out of your accounting system in an simple, cost effective manner, please call or email Julie Becker by Jan 20, 2011.
- In certain instances, CDPHE may approve reporting your Non-CDPHE information in a slightly modified manner.

Expenditures: CDPHE WH Funding (1 of 2)

- Gather your cost reimbursement statements for all CDPHE WH projects for the months of July, Aug., Sept., Oct., Nov. & Dec.
- If Nov. or Dec. billings have not been submitted, work with your team to project what your cost reimbursement statements will show for Nov. and Dec. and include those projections.

Expenditures: CDPHE WH Funding (2 of 2)

- ▶ Enter the personal services, contractual services, operating expenses, indirect and administrative fee for all CDPHE WH contracts including: Federal Title X, Federal Chlamydia (Children's, El Paso, Larimer, Teller and Weld ONLY), State Family Planning, CFPI Methods, CFPI Expansion (if applicable) and Title X Expansion (Denver Health CHS & Mesa ONLY) for July. Dec. 2010.
- CDPHE will notify you if there is anything to put in the "In-kind (donation)" line

Revenue by Funding Source: CDPHE WH Funding (1 of 3)

- ➤ CDPHE Women's Health Title X / State Family Planning Contracts: enter the total amount billed (or to be billed) for July Dec. 2010 for Federal Title X, State Family planning, and Title X Expansion (Denver CHS & Mesa ONLY) contracts.
- Children's, El Paso, Larimer, Weld & Teller make sure revenue from Chlamydia funding is not included in the Title X/ State figure above.
- CDPHE Women's Health Colorado Family Planning Initiative Contracts: enter the total amount billed (or to be billed) for July - Dec. 2010 CFPI and CFPI Expansion contracts.

Revenue by Funding Source: CDPHE WH Funding (2 of 3) - Chlamydia

- CDPHE -Chlamydia Testing Funds (ONLY for Children's, El Paso, Larimer, Weld & Teller): enter the lesser of (a) the amount of Chlamydia billed to CDPHE or (b) the amount of Chlamydia funding they received. The amount of Chlamydia funding received for the period can be found in on attachment A-1 of your Title X contract.
- Many agencies received in-kind Chlamydia testing from CDPHE. CDPHE staff will enter the amount of each agency's in-kind Chlamydia testing in the "in-kind (donation)" section after you submit your ERR.

Revenue by Funding Source: CDPHE WH Funding (3 of 3)

- CDPHE will notify your agency if there is anything to put in the *CDPHE WH Funding In kind (donation)* line.
- Total expenditures in column A should match total revenue in column A.

Expenditures: Non-CDPHE WH Funding (1 of 2)

▶ Using your agency's financial reports, calculate and enter personal services, contractual services, operating expenses, indirect costs and in-kind donations relating to Family Planning during the period July 1 – Dec. 31, 2010 for all Non-CDPHE WH Funding streams.

Expenditures: Non-CDPHE WH Funding (2 of 2)

- Use the accrual method if possible.
- If your agency's financial reports show a June expense (such as June payroll) in July, subtract this out of the total as it wouldn't be a July expense under the accrual method.
- If a Dec. expense (such as Dec. payroll) is included in your agencies Jan. financial reports, add that amount into the total for July - Dec. 2010.

Revenue by Funding Source: Non – CDPHE WH Funding (1 of 5)

- Client Fees: Report the total amount received from clients for family planning services rendered from July 1
 Dec. 31, 2010.
- Client Donations: Report all family planning donations received from clients from July 1 - Dec. 31, 2010.

Revenue by Funding Source: Non – CDPHE WH Funding (2 of 5)

- Medicaid: Report family planning services billed (or to be billed) to Medicaid for services rendered July 1– Dec. 31, 2010.
- State Children's Health Ins (CHP+): Report family planning services billed (or to be billed) to CHP+ for services rendered July 1- Dec. 31, 2010.

Revenue by Funding Source: Non – CDPHE WH Funding (3 of 5)

- Local Government: Report funding provided by your county or city that supported family planning services from July 1 Dec. 31, 2010.
 - For many agencies, this number can be calculated by subtracting all other revenues from the expenditures (i.e. your local funds cover any expenditures not covered by other revenues).
- In-Kind (Other Donations): Report the fair market value of goods and services donated for family planning services from July 1 - Dec. 31, 2010.

Revenue by Funding Source: Non – CDPHE WH Funding (4 of 5)

- Other public health insurance: Report the total allowable expenses billed (or to be billed) to other public health insurance such as Tricare, Champus, Champa, etc., for family planning services rendered from July 1 - Dec. 31, 2010.
- Private health insurance: Report the total allowable expenses billed (or to be billed) to private health insurance for family planning services rendered from July 1 - Dec. 31, 2010.

Revenue by Funding Source: Non – CDPHE WH Funding (5 of 5)

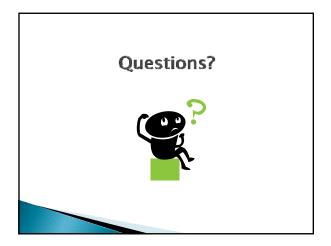
- Temporary Assistance for Needy Families (TANF): Report any funding received from TANF for family planning services rendered July 1 Dec. 31, 2010.
- Other: Report and identify any other sources of revenue for family planning services rendered July 1 Dec. 31, 2010. Be sure to specify the source.

Unspent Funds

- In column A, your balance of unspent funds should always equal \$0.
- In column B, Revenue minus Expenditures will automatically calculate.
- In column B, update the unspent funds from prior periods. You can find this on your agency's prior period ERR.

Equipment

If your agency used Title X funds to purchase a single piece of equipment valued at more than \$5,000 during this time period, it must be listed under operating expenses and the box at the bottom of the ERR must be checked. Separate documentation is required. See the "Policy on Purchase of Equipment by Delegate Agencies" in the Administrative Manual, Section IX. Financial Management.



Contacts:

- For questions on how to fill in the form, please contact Julie Becker.
 (ph) (303) 692-2431;
 e-mail: julie.becker@state.co.us
- To submit forms or questions about submittal, please contact Jean Deguzman. (ph) (303) 692-2601; email: jean.deguzman@state.co.us